

Instruction File

Title: Looking in depth at budget expenditures 3 (Short Version – Part 3)

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Short Text:

The teaching resource outline **Looking in depth at budget expenditures (Short Version – Part 1, 2 and 3)** is the draft of a teaching resource that has been broken up into 3 parts. The teaching resources were developed to inform students of difficulties that are encountered when creating a budget, for example; how do you decide who is more deserving of the money? The students will get the chance to create their own ideal budget, debate with their classmates about their chosen expenditures, see how budgets are handled internationally, and finally they will get the opportunity to work closely with financial advisors to learn the trade. The students will get to look in depth at public expenses and present their findings to the stakeholders. The group with best research will get the opportunity to work in the finance department for a couple of weeks, and get hands on experience of the trade.

The teaching resources will incorporate but are not limited to the following methods:

- Problem Based Learning
- Debating
- One problem different points of view
- Interview
- Case Study Teaching
- Researching

- Discussion
- Presentation

The teaching set describes three independent teaching resources, which are designed to be completed one after another these include:

1. Problem Based Learning – Ideal Budget and a Debate
2. One Problem Different Points of View – Budgets in different countries
3. Interview Key Stakeholders and Research on a key area in the budget

Looking in depth at budget expenditures (Short Version – Part 1, 2 and 3) is based (and slightly modified) on the Teaching Resource, “**Encouraging transparency of public expenditures through citizen engagement**”. The original teaching resource was split up to allow lecturers to try new teaching techniques and introduce them slowly as part of their own lecture set. These teaching resources aim to cater for the varying learning styles in the classroom, and would hope to demonstrate that active learning is a vital part of any classroom.

Part 3 – Interview Key Stakeholders and Research on a key area in the budget

The financial advisors will present this year’s budget to the class, and afterwards, the class will interview the financial advisors about the dispersal of money in the budget they have created and the difficulties they faced. The students will work in groups of 3, each being given a different budget section from the past number of years, and it is their job to identify any flaws in the budget. (Some mistakes could be added purposely to see whether they identified the mistakes). After they have analysed the budget, they will present their findings to the stakeholders, and the winning group will get the opportunity to work in the finance department for a couple of weeks.

Main text:

Public expenditures and the state budget are very important and are in the public's interest. It is important to provide citizens access to public finances and funds, where indicators are easily accessed, shared, and used in a cost effective way. By controlling the expenditures, irregularities and fraud, the possibility of corruption could be avoided. This teaching resource aims to engage students in the process of public expenditures and allows them to understand the irregularities and abuses that occur during the process of budget disbursement.

An important element of the government and for which the public is concerned is the transparency of the expenditures in the state budget. The best way to promote accountability is through increasing the transparency of the public finances, the quality of the information produced and delivered, accountability and participation by local communities, and also by increasing the positive pressure on elected officials to improve services offered to citizens. Transparency on how the tax payers' money is being spent on government grants, administrative services and infrastructure investment is weak. Freedom of information to the citizens, and other groups of interest such as media still remains a big issue to be addressed thoroughly.

Therefore, students are asked to undertake a field trip to the local governmental offices to analyze whether there were irregularities during the budget dispersion or whether expenses were incurred. The students will be engaged in the evaluation of data and research, as well as in the process of interviewing key officials. They will have the opportunity of investigating a topic of their choosing (i.e. local public expenditures, central public expenditures, tender/selection, governmental officials' travel costs, etc.). The topic along with the research will be agreed in collaboration with the lecturer and will be presented to the key stakeholders once an evaluation of the budget has taken place.